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BOOK REVIEWS AND NOTES

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The general purpose of this paper is to evaluate recent and prospective changes in the standards for designing and controlling financial reporting standards in the United States. A more specific task is to review and assess the impact of the Wilson Committee report, especially in the light of the proceedings of the North-western University Conference on Corporate Financial Reporting.

The Trusteeship Committee has gathered considerable information about reporting changes from the accounting and other literature. It has interviewed with

1. Study on Development of Accounting Principles, Institute of Financial Accounting Standards, Report of the Study on Development of Accounting Principles (New York, N.Y., 1972), p. 1. (This is commonly referred to as the Wilson Committee report.)
2. A Study of Corporate and Government Financial Reporting, Corporate Financial Reporting: The Study of the Committee on Corporate Financial Reporting (New York, N.Y., 1972), p. 1. (This book contains the proceedings of the Northwestern University Conference on Corporate Financial Reporting, it will be referred to hereinafter as C.F.R.P.A.)

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